

**Abstract of the Disclosure**

Directory assistance provides telephone number look up services to callers based on the business or caller name as listed in a telephone directory. In the prior art, directory assistance provides a value-added service to telephone users and an expense that must be charged back to telephone users or absorbed by telephone carriers. In enhanced directory assistance (EDA) services as described in the disclosure, EDA is further developed to deliver a keyword targeted advertising service to telephone listing owners and advertisers. The present invention provides a method and system for handling the additional business processes and requirements necessary for performing distributed financial transactions. A further object of the invention is to provide methods and systems to support complex, flexible and dynamic business relationships in said EDA service.